



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
CLARK COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1999**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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## Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Drew Graham, Clark County Judge/Executive

Honorable James B. Allen, Jr., Former Clark County Judge/Executive

Members of the Clark County Fiscal Court

### Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Clark County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Clark County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Clark County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Clark County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Drew Graham, Clark County Judge/Executive

Honorable James B. Allen, Jr., Former Clark County Judge/Executive

Members of the Clark County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated March 17, 2000, on our consideration of Clark County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -  
March 17, 2000

CLARK COUNTY OFFICIALS

June 30, 1999

Drew Graham	County Judge/Executive
Gardner Wagers	County Attorney
Anita Jones	County Clerk
Sharon Mahan	Circuit Court Clerk
Gary Lawson	Sheriff
Bobby Stone	Jailer
Karen Bushart	Property Valuation Administrator
Jean Logsdon	County Treasurer
David Jacobs	Coroner
Richard Mink	Magistrate
Garry Taylor	Magistrate
Billy Thomas	Magistrate
John Henry Ramsey	Magistrate
Clifton R. Smith	Magistrate
Joe McCord	Magistrate
Gerald Rogers	Magistrate





STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS



CLARK COUNTY  
STATEMENT OF ASSETS, LIABILITIES,  
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 1,385,524
Road and Bridge Fund:	
Cash	128,587
Jail Fund:	
Cash	1,279,918
Jail Commissary Fund:	
Cash	103,747
Local Government Economic Assistance Fund:	
Cash	106,084
Special Reserve-Rockwell Property Fund:	
Cash	102,533
Investments	500,000
Public Properties Corporation Fund:	
Moneys in the Hand of Paying Agent:	
Refunding Revenue Bond Courthouse Project-	
Bond Fund Account - Investments	1,545
Debt Service Account - Investments	368,132
Escrow Account - Investments	3,460,367
Detention and Court Facilities Project Addition-	
Sinking Fund Account - Investments	281
Payroll Account - Cash	1,670
Fringe Benefits Account - Cash	5,135

Other Resources

Water District Fund:	
Amounts to be Provided in Future Years by East Clark Water	
District for Kentucky Association of Counties Leasing Trust	
Program - Capital Lease Principal Payments	2,789,000
Public Properties Corporation Fund:	
Amounts to be Provided in Future Years for Bond Payments - Principal	<u>3,069,675</u>
Total Assets and Other Resources	<u><u>\$ 13,302,198</u></u>

The accompanying notes are an integral part of the financial statements.

CLARK COUNTY  
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ARISING FROM CASH TRANSACTIONS  
 June 30, 1999  
 (Continued)

Liabilities and Fund Balances

Liabilities

Water District Fund:

Capital Lease Obligation - Principal Payments (Note 5)	\$ 2,789,000
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Public Properties Corporation Fund:

Bond Principal Not Matured (Note 4)	6,900,000
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Payroll Account	1,670
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Fringe Benefits Account	5,135
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Fund Balances

Reserved:

Jail Commissary Fund	103,747
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Special Reserve - Rockwell Property Fund	602,533
------------------------------------------	---------

Unreserved:

General Fund	1,385,524
--------------	-----------

Road and Bridge Fund	128,587
----------------------	---------

Jail Fund	1,279,918
-----------	-----------

Local Government Economic Assistance Fund	106,084
-------------------------------------------	---------

Total Liabilities and Fund Balances	<u>\$ 13,302,198</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

CLARK COUNTY  
STATEMENT OF CASH RECEIPTS,  
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	<u>Totals (Memorandum Only)</u>	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Jail Fund</u>
Schedule of Operating Revenue	\$ 7,497,780	\$ 3,403,160	\$ 740,149	\$ 1,443,378
Transfers In	336,148			
Kentucky Advance Revenue Program	1,370,330	1,178,810	191,520	
Jail Commissary Fund Receipts	<u>153,818</u>	<u></u>	<u></u>	<u></u>
Total Cash Receipts	<u>\$ 9,358,076</u>	<u>\$ 4,581,970</u>	<u>\$ 931,669</u>	<u>\$ 1,443,378</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 7,508,369	\$ 3,299,583	\$ 725,004	\$ 987,983
Transfers Out	336,148	193,621		142,527
Capital Lease Payments	83,000			
Bonds:				
Principal Paid	320,000			
Interest Paid	404,265			
Kentucky Advance Revenue Program Repaid	1,370,330	1,178,810	191,520	
Jail Commissary Fund Expenditures	<u>129,591</u>	<u></u>	<u></u>	<u></u>
Total Cash Disbursements	<u>\$ 10,151,703</u>	<u>\$ 4,672,014</u>	<u>\$ 916,524</u>	<u>\$ 1,130,510</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (793,627)	\$ (90,044)	\$ 15,145	\$ 312,868
Cash Balance - July 1, 1998*	<u>8,230,345</u>	<u>1,475,568</u>	<u>113,442</u>	<u>967,050</u>
Cash Balance - June 30, 1999*	<u>\$ 7,436,718</u>	<u>\$ 1,385,524</u>	<u>\$ 128,587</u>	<u>\$ 1,279,918</u>

\* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

CLARK COUNTY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
Fiscal Year Ended June 30, 1999  
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Water District Fund	Special Reserve- Rockwell Property Fund	Public Properties Corporation Fund
\$	\$ 73,755	\$ 229,291	\$ 1,423,713	\$ 184,334 336,148
153,818				
\$ 153,818	\$ 73,755	\$ 229,291	\$ 1,423,713	\$ 520,482
\$	\$	\$ 146,291	\$ 2,349,508	\$
		83,000		
				320,000 404,265
129,591				
\$ 129,591	\$ 0	\$ 229,291	\$ 2,349,508	\$ 724,265
\$ 24,227 79,520	\$ 73,755 32,329	\$ 0	\$ (925,795) 1,528,328	\$ (203,783) 4,034,108
\$ 103,747	\$ 106,084	\$ 0	\$ 602,533	\$ 3,830,325

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Clark County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary Fund and the Public Properties Corporation Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Clark County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.



CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480 (1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

CLARK COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1999  
 (Continued)

Note 4. Long-Term Debt

A. Court Facilities Project

On December 1, 1989, the Public Properties Corporation issued \$1,570,000, in First Mortgage Revenue Bonds for the purpose of constructing court facilities. Principal payments are due each June 1, and interest payments are due each June 1 and December 1, with final maturity in Fiscal Year 2011. The amount of principal outstanding as of June 30, 1999, was \$1,495,000.

Bond Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
1999-00	6.60%	\$ 99,800	\$ 80,000
2000-01	6.70%	\$ 94,520	90,000
2001-02	6.70%	\$ 88,580	95,000
2002-03	6.70%	\$ 82,310	100,000
2003-04	6.70%	\$ 75,710	110,000
2004-05	6.70%	\$ 68,340	115,000
2005-06	6.70%	\$ 60,635	125,000
2006-07	6.70%	\$ 52,260	135,000
2007-08	6.70%	\$ 43,215	145,000
2008-09	6.70%	\$ 33,500	155,000
2009-10	6.70%	\$ 23,115	165,000
2010-11	6.70%	\$ 12,060	180,000
Total Principal			<u>\$ 1,495,000</u>

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 4. Long-Term Debt (Continued)

B. Detention and Court Facilities

On November 1, 1991, the Public Properties Corporation issued \$1,900,000, in First Mortgage Revenue Bonds for the purpose of adding a detention center on to the court facilities. Principal payments are due each June 1, and interest payments are due each June 1 and December 1, with final maturity in Fiscal Year 2016. The amount of principal outstanding as of June 30, 1999, was \$1,835,000.

Bond Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
1999-00	6.000%	\$ 120,068	\$ 70,000
2000-01	6.100%	\$ 115,868	80,000
2001-02	6.200%	\$ 110,988	80,000
2002-03	6.300%	\$ 106,028	85,000
2003-04	6.375%	\$ 100,673	90,000
2004-05	6.400%	\$ 94,935	100,000
2005-06	6.400%	\$ 88,535	100,000
2006-07	6.450%	\$ 82,135	110,000
2007-08	6.700%	\$ 75,040	115,000
2008-09	6.700%	\$ 67,335	120,000
2009-10	6.700%	\$ 59,295	135,000
2010-11	6.700%	\$ 50,250	140,000
2011-12	6.700%	\$ 40,870	105,000
2012-13	6.700%	\$ 33,835	115,000
2013-14	6.700%	\$ 26,130	120,000
2014-15	6.700%	\$ 18,090	130,000
2015-16	6.700%	\$ 9,380	140,000
Total Principal			<u>\$ 1,835,000</u>

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 4. Long-Term Debt (Continued)

C. Refunding Revenue Bonds (Courthouse and Detention Facilities Projects)

On October 4, 1997, the Public Properties Corporation issued \$3,970,000, in First Mortgage Refunding Revenue Bonds for the purpose of refinancing the Court and Detention Facilities Projects prior bond issues. The bond proceeds are being held in escrow and will be used to make the principal and interest payments on the two prior bond issues. Principal payments are due each June 1, and interest payments are due each June 1 and December 1, with final maturity in Fiscal Year 2016. The amount of principal outstanding as of June 30, 1999, was \$3,570,000.

Bond Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
1999-00	4.375%	\$ 167,738	\$ 190,000
2000-01	4.500%	\$ 159,425	210,000
2001-02	4.500%	\$ 149,975	215,000
2002-03	4.500%	\$ 140,300	220,000
2003-04	4.500%	\$ 130,400	235,000
2004-05	4.500%	\$ 119,825	245,000
2005-06	4.500%	\$ 108,800	255,000
2006-07	4.550%	\$ 97,325	270,000
2007-08	4.650%	\$ 85,040	280,000
2008-09	4.750%	\$ 72,020	290,000
2009-10	4.850%	\$ 58,245	230,000
2010-11	5.000%	\$ 47,090	240,000
2011-12	5.000%	\$ 35,090	100,000
2012-13	5.100%	\$ 30,090	105,000
2013-14	5.100%	\$ 24,735	105,000
2014-15	5.100%	\$ 19,380	115,000
2015-16	5.100%	\$ 13,515	265,000
Total Principal			<u>\$ 3,570,000</u>

Total bonds outstanding of the Public Properties Corporation Fund are \$6,900,000.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 5. Capital Lease Agreements

- A. On November 1, 1990, Clark County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the construction of rural waterlines. The amount of the lease was \$495,000, to be repaid in 300 monthly payments of varying amounts terminating February 1, 2016. The outstanding principal balance as of June 30, 1999, was \$413,000.

Lease Payment Schedule

Liabilities of the Water District Fund are:

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>	<u>Principal Due</u>
1999-00	5.86%	\$ 23,836	\$ 15,000
2000-01	5.86%	\$ 22,932	16,000
2001-02	5.86%	\$ 21,970	17,000
2002-03	5.86%	\$ 20,974	17,000
2003-04	5.86%	\$ 19,953	18,000
2004-16	5.86%	\$ 130,648	<u>330,000</u>
Total Principal			<u>\$ 413,000</u>

- B. On June 18, 1993, Clark County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the expanded construction of rural waterlines. The amount of the lease was \$1,250,000, to be repaid in 300 monthly payments of varying amounts terminating February 1, 2018. The outstanding principal balance as of June 30, 1999, was \$1,082,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>	<u>Principal Due</u>
1999-00	4.71%	\$ 50,295	\$ 34,000
2000-01	4.71%	\$ 48,674	35,000
2001-02	4.71%	\$ 46,986	37,000
2002-03	4.71%	\$ 45,185	40,000
2003-04	4.71%	\$ 43,261	42,000
2004-18	4.71%	\$ 334,387	<u>894,000</u>
Total Principal			<u>\$ 1,082,000</u>

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999  
(Continued)

Note 5. Capital Lease Agreements (Continued)

C. On October 5, 1995, Clark County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the expanded construction of rural waterlines. The amount of the lease was \$1,400,000, to be repaid in 300 monthly payments of varying amounts terminating February 1, 2019. The outstanding principal balance as of June 30, 1999, was \$1,294,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Interest Due</u>	<u>Principal Due</u>
1999-00	5.28%	\$ 69,355	\$ 39,000
2000-01	5.28%	\$ 65,362	41,000
2001-02	5.28%	\$ 63,153	43,000
2002-03	5.28%	\$ 60,839	45,000
2003-04	5.28%	\$ 58,397	48,000
2004-19	5.28%	\$ 483,270	<u>1,078,000</u>
Total Principal			<u>\$ 1,294,000</u>

Clark County entered into a sublease agreement with the East Clark Water District to use the waterlines. The sublease agreement requires the East Clark Water District to make all lease payments. The East Clark Water District is in substantial compliance with the terms of the sublease agreement.

Total lease principal outstanding for the Water District Fund was \$2,789,000 as of June 30, 1999.

Note 6. Related Party Transactions

The county had one related party transaction during fiscal year ending June 30, 1999. It was an expenditure to Lay Mor Paving for \$1,437.60 to patch two roadways. Magistrate Gerald Rogers' brother owns Lay Mor Paving.

Note 7. Insurance

For the fiscal year ended June 30, 1999, Clark County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE





CLARK COUNTY  
COMPARATIVE SCHEDULE OF  
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 4,081,125	\$ 3,403,160	\$ (677,965)
Road and Bridge Fund	1,547,163	740,149	(807,014)
Jail Fund	1,231,478	1,443,378	211,900
Local Government Economic Assistance Fund	76,000	73,755	(2,245)
State Grant Fund	400,000		(400,000)
Water District Fund	257,670	229,291	(28,379)
Special Reserve-Rockwell Property Fund	1,968,328	1,423,713	(544,615)
Totals	<u>\$ 9,561,764</u>	<u>\$ 7,313,446</u>	<u>\$ (2,248,318)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 9,561,764
Add: Budgeted Prior Year Surplus			3,044,829
Less: Other Financing Uses			<u>(1,792,961)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 10,813,632</u>

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SCHEDULE OF OPERATING REVENUE

CLARK COUNTY  
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 973,503	\$ 973,503	\$	\$
Excess Fees - 1998	38,436	38,436		
County Clerk:				
Deed Transfer Tax	96,649	96,649		
Delinquent Taxes	10,406	10,406		
Excess Fees - 1998	223,545	223,545		
Tangible Personal Property Taxes:				
Other Counties	24,401	24,401		
County Clerk	149,579	149,579		
Occupational Employment Tax	917,247	917,247		
Bank Franchise Tax	58,153	58,153		
Net Profits Tax	26,322	26,322		
Telephone 911 Tax	230,690	230,690		
Totals	\$ 2,748,931	\$ 2,748,931	\$ 0	\$ 0
<u>U.S. Treasurer</u>				
Housing Prisoners	\$ 9,400	\$	\$	\$ 9,400
Federal Nutrition Program	24,858			24,858
Totals	\$ 34,258	\$ 0	\$ 0	\$ 34,258
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 2,151	\$ 2,151	\$	\$
Federal Disaster and Emergency Services and Emergency Management				
Agency Reimbursement	28,744	16,294	12,450	
Snow Removal	7,990		7,990	
Narcotics Control Assistance Program	13,349	13,349		
Totals	\$ 52,234	\$ 31,794	\$ 20,440	\$ 0

Local Government Economic Assistance Fund	Water District Fund	Special Reserve- Rockwell Property Fund	Public Properties Corporation Fund
\$	\$	\$	\$
\$0	\$0	\$0	\$0
\$	\$	\$	\$
\$0	\$0	\$0	\$0
\$	\$	\$	\$

CLARK COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Totals	\$ 52,234	\$ 31,794	\$ 20,440	\$ 0
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 149,661	\$	\$	\$ 149,661
Medical Allotments	8,928			8,928
Driving Under The Influence Fee	9,967			9,967
Housing State Prisoners	266,635			266,635
Catastrophic Medical	2,901			2,901
Food Program	227			227
County Road Aid	528,206		528,206	
Truck License Distribution	161,449		161,449	
Election Expense Reimbursement	11,730	11,730		
Omitted Property Tax	5,586	5,586		
Courthouse Rental - Administrative				
Office of the Courts	106,369	106,369		
Bond Reimbursement - Administrative				
Office of the Courts	143,570	143,570		
Student Transportation	8,142	8,142		
Refunds:				
Legal Process Tax	187	187		
Drivers Licenses	3,186		3,186	
Dog Licenses	118	118		
State Reimbursement - Non-Public				
School Transportation	6,318	6,318		
Severance Taxes:				
Coal	71,325			
Board of Assessments				
Grants:				
State Grants	7,000	7,000		
Disaster and Emergency				
Assistance Grant -				
Coordinator Salary	484	484		
Sheriff Incentive Pay - KLEFPF	3,815	3,815		
Firefighter Incentive Pay	45,505	45,505		
Firefighter Retirement	8,578	8,578		

CLARK COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

Local Government Economic Assistance Fund	Water District Fund	Special Reserve- Rockwell Property Fund	Public Properties Corporation Fund
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

\$	\$	\$	\$
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71,325

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CLARK COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Totals	\$ 1,549,887	\$ 347,402	\$ 692,841	\$ 438,319
<u>Miscellaneous Revenue</u>				
Interest	\$ 403,422	\$ 93,812	\$ 18,557	\$ 50,552
Circuit Court Clerk:				
Jail Cost	17,495			17,495
Bonds	5,025			5,025
Work Release	31,772			31,772
Housing Prisoners - Other Counties	61,564			61,564
Housing Juveniles - Other Counties	763,199			763,199
Jail Medical - Other Counties	6,338			6,338
SSA Fee	1,400			1,400
Telephone Commissions	20,982			20,982
Weekend Jail and Home Incarceration	11,997			11,997
Licenses and Permits:				
Alcoholic Beverage	2,480	2,480		
Dog	4,862	4,862		
Waste Haul	250	250		
Cable TV Franchise	21,611	21,611		
City of Winchester - Contributions:				
Disaster and Emergency Services	2,602	2,602		
Aging Program	30,600	30,600		
Operation Pride	750	750		
Animal Control	16,000	16,000		
East Clark Water District - Lease	229,291			
Dog Pound Adoptions	9,473	9,473		
Assistant County Attorney	24,485	24,485		
County Attorney Excess Fees	9,698	9,698		
Vending Machine Commission	459	459		
Surplus Machinery and Equipment Sales	13,984	6,046	7,938	
Insurance Proceeds	7,220	7,220		
Sale of Rockwell Property	1,399,976	30,000		
Yorktown - Street Improvements	11,597	11,597		
Miscellaneous Items	3,938	3,088	373	477
Totals	\$ 3,112,470	\$ 275,033	\$ 26,868	\$ 970,801
Total Operating Revenue	\$ 7,497,780	\$ 3,403,160	\$ 740,149	\$ 1,443,378



CLARK COUNTY  
SCHEDULE OF OPERATING REVENUE  
Fiscal Year Ended June 30, 1999  
(Continued)

Local Government Economic Assistance Fund	Water District Fund	Special Reserve- Rockwell Property Fund	Public Properties Corporation Fund
\$ 2,430	\$	\$ 53,737	\$ 184,334
	229,291		
		1,369,976	
\$ 2,430	\$ 229,291	\$ 1,423,713	\$ 184,334
\$ 73,755	\$ 229,291	\$ 1,423,713	\$ 184,334

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COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES



CLARK COUNTY  
COMPARATIVE SCHEDULE OF  
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 54,311	\$ 54,284	\$ 27
Deputy County Judge/Executive	29,220	29,220	
Secretaries	21,900	21,766	134
Office Materials and Supplies	9,300	8,850	450
New Office Equipment	13,400	13,072	328
Office of County Attorney:			
Salaries-			
County Attorney	34,820	33,914	906
Assistant County Attorney	19,897	19,897	
Secretaries	24,180	24,171	9
Other Salaries	6,000	4,614	1,386
Office Materials and Supplies	30,700	30,700	
Office of County Clerk:			
Fringe Benefits	70,000	66,250	3,750
Office Materials and Supplies	5,000	4,279	721
Printing and Binding	5,000		5,000
Tax Bill Preparation	9,500	2,360	7,140
Office of Sheriff:			
Salaries-			
Detective	26,347	26,347	
Fringe Benefits	102,000	100,949	1,051
Advertising Tax Bills	4,000	3,586	414
Bond	2,500	1,346	1,154
Postage	5,000	4,800	200
Materials and Supplies	5,000		5,000
New Equipment	4,900	4,900	
New Motor Vehicles	45,656	45,656	
Telephone	7,200	6,755	445

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 9,200	\$ 8,894	\$ 306
Deputy Coroner	4,000	2,946	1,054
Autopsies and Attendant Service	4,000	3,767	233
Bonds	305	305	
Registration, Training, and Travel	800	180	620
Telephone	1,360	1,254	106
Fiscal Court:			
Magistrates-			
Salaries	52,000	49,506	2,494
Expense Allowance	8,400	8,400	
Advertising	3,500	1,895	1,605
Legal Fees	2,500	1,450	1,050
Lawsuit Settlement	19,000	19,000	
Seminars	9,010	9,009	1
Office of Property Valuation Administrator:			
Statutory Contribution	57,000	55,123	1,877
Office of Board of Assessment Appeals:			
Per Diem	300	300	
Office of County Treasurer:			
County Treasurer Salary	34,100	34,100	
Bond	900	761	139
Advertising	1,500	1,069	431
Payroll Contract	3,650	3,566	84
Computer Supplies	4,000	3,401	599
Office of Tax Administration:			
Tax Director Salary	7,000	6,953	47
Payroll Tax Refunds	9,000	8,264	736

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
County Law Library:			
Law Librarian Salary	\$ 1,200	\$ 1,200	\$
Elections:			
Per Diem-			
Election Commissioners	1,100	540	560
Election Officers	17,000	13,333	3,667
Printing and Advertising	33,000	24,584	8,416
Rentals and Poll Places	400	355	45
Voting Machine Maintenance	5,000	1,495	3,505
Voting Machines	5,100	5,040	60
Planning and Zoning:			
Contribution	2,100	2,100	
Materials and Supplies	4,825	4,825	
Economic Development:			
Contribution	63,000	63,000	
Winchester First	5,000	5,000	
Courthouse:			
Janitor Salaries	73,000	62,281	10,719
Insurance	95,000	80,380	14,620
Improvements or New Construction	20,000	10,689	9,311
Materials and Supplies	25,000	16,976	8,024
Utilities	65,000	49,462	15,538
Renewals and Repairs	40,000	37,490	2,510
Other County Properties:			
County Farm-			
Materials and Supplies	200	119	81
Renewals and Repairs	2,800	2,700	100

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u>			
County Fire Department:			
Salaries-			
Firefighters	\$ 475,000	\$ 471,794	\$ 3,206
Part-Time Personnel	6,000	4,212	1,788
Incentive Pay	45,600	45,508	92
Physicals	1,000	984	16
Equipment Repair	20,000	17,822	2,178
Building Maintenance Supplies	6,000	4,523	1,477
Custodial Supplies	5,000	4,339	661
Equipment	98,000	95,308	2,692
Office Materials	10,000	3,294	6,706
Gas and Oil	6,500	5,406	1,094
Training	2,500	1,624	876
Utilities	15,000	11,910	3,090
Rescue Squad:			
Contribution	1,250	1,250	
Disaster and Emergency Services:			
Salaries-			
Director	2,460	1,622	838
CSEPP Salary	3,064	3,064	
Fringe Benefits	1,982	1,982	
Disaster and Emergency	9,104	7,841	1,263
Emergency Materials and Supplies	1,000	14	986
Radio	500	500	
Repeater	5,000	800	4,200
Global Positioning	53		53
Tow Package	3,800		3,800
Office Supplies	1,140	603	537
Radio Shelter	1,250	1,250	
CSEPP Expenditures	39,269		39,269
EOC/Voice Data Lines	4,142	3,893	249
In State Travel	700	168	532
Exercise Supplies	275		275
Transceivers	17,007	2,824	14,183
Miscellaneous	1,002	909	93



CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Ambulance Service:			
Contribution	\$ 240,000	\$ 134,728	\$ 105,272
Emergency Dispatch Service:			
911 Expenses	262,800	262,747	53
Forestry Fire Protection:			
Kentucky State Treasurer	580	580	
Office of Public Defender:			
Contribution	3,700	3,687	13
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Dog Warden Salary	15,878	15,549	329
Other Salaries	35,400	35,203	197
Veterinary Services	4,750	4,383	367
Animal Food and Supplies	3,000	1,879	1,121
Custodial Supplies	2,622	2,451	171
Gasoline	2,350	2,326	24
Renewals and Repairs	3,000	2,435	565
Utilities	12,000	6,696	5,304
Equipment Repair	5,000	3,169	1,831
Buildings	16,000	15,363	637
Miscellaneous	1,000	906	94
Sanitary Landfill:			
Landfill	90,490	72,399	18,091
Landfill Contract	25,000	13,052	11,948

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Solid Waste Collection:			
Salary	\$ 10,500	\$ 10,301	\$ 199
Office Supplies	1,000	538	462
Telephone	1,125	1,044	81
Travel	700	515	185
Soil and Water Conservation:			
Contribution	36,500	36,500	
Other General Health and Sanitation:			
SWEEP	2,000	459	1,541
Bluegrass Recycling	1,367	1,367	
Water Supply Plan	11,000	9,900	1,100
Animal Pickup	14,000	13,359	641
<u>Social Services</u>			
Service to Indigents:			
Pauper Burials	750	374	376
Community Service Vouchers	31,500	31,237	263
Indigent Legal Fees	4,000	2,827	1,173
Senior Citizens Program:			
Contribution	62,600	62,600	
Public Advocate Program:			
SCOPE Employment Service	8,000	8,000	
Services to Children and Youth:			
Child Support	6,000		6,000
Summer Transportation	2,000		2,000
Narcotics Control Assistance Program	28,000	13,349	14,651
Pupil Transportation	7,000	3,997	3,003

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u>			
Parks:			
Salaries	\$ 65,986	\$ 65,986	\$
Fringe Benefits	10,100	10,096	4
Contribution	44,414	44,414	
YMCA Program	3,600	3,600	
Special Program	17,651	10,480	7,171
Cooperative Extension Service:			
Contribution	84,756	84,756	
Other Recreation and Cultural Programs:			
Chamber Beautification	3,500	300	3,200
Operation Pride	1,500	1,500	
Literacy Council	3,000	3,000	
Heritage Commission	4,500	4,500	
Arts Council	2,500	2,500	
<u>Debt Service</u>			
General Obligation Bonds:			
Fiscal Agent Charges	1,870	1,569	301
Borrowed Money:			
Kentucky Advance Revenue Program-			
Interest	25,794	25,790	4
<u>Capital Projects</u>			
Buildings:			
Jail Building Reserve	31,000		31,000
Rockwell Reserve	389,807	154,541	235,266
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	604		604

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
General Services:			
Audit Services	\$ 34,000	\$ 12,844	\$ 21,156
Area Development District	2,300	2,100	200
Memberships-			
KACO	1,300	1,100	200
NACO	520	520	
Other	4,000	2,836	1,164
Fringe Benefits:			
County Contributions-			
Social Security	76,000	63,329	12,671
Retirement	126,500	124,572	1,928
Health Insurance	95,000	73,751	21,249
Worker's Compensation	31,692	24,328	7,364
Unemployment Insurance	12,000	4,379	7,621
Total Operating Budget	\$ 4,035,185	\$ 3,299,583	\$ 735,602
Other Financing Uses:			
(a) Transfers to Public Properties			
Corporation Fund	193,630	193,621	9
(b) Kentucky Advance Revenue Program-			
Principal	1,178,810	1,178,810	
Total General Fund	\$ 5,407,625	\$ 4,672,014	\$ 735,611

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 36,200	\$ 35,110	\$ 1,090

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Roads</u> (Continued)			
Road Maintenance:			
Road Labor Salaries	\$ 346,500	\$ 292,160	\$ 54,340
Laundry Services	11,500	7,734	3,766
Road Machinery Repair	36,000	34,281	1,719
Rental Equipment	12,000	250	11,750
Garage Supplies	39,000	37,970	1,030
Road Maintenance Materials	181,809	126,646	55,163
Petroleum Products	55,000	16,696	38,304
Utilities	14,000	9,473	4,527
Equipment	11,000	7,697	3,303
<u>Debt Service</u>			
Borrowed Money:			
Kentucky Advance Revenue Program:			
Interest	4,191	4,190	1
<u>Capital Projects</u>			
Bridges:			
Contracted Construction- Bridge Replacement	500,000		500,000
Streets and Highways:			
Contracted Construction- Road Resurfacing	113,442	74,569	38,873
<u>Administration</u>			
Fringe Benefits:			
County Contributions- Combined Employer's Share	80,000	78,228	1,772
Total Operating Budget	\$ 1,440,642	\$ 725,004	\$ 715,638

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
Other Financing Uses:			
(b) Kentucky Advance Revenue Program-			
Principal	\$ 191,521	\$ 191,520	\$ 1
Total Road and Bridge Fund	\$ 1,632,163	\$ 916,524	\$ 715,639

JAIL FUND

Protection to Persons and Property

Office of Jailer:

    Personnel Services-

        Salaries-

Jailer	\$ 57,408	\$ 57,379	\$ 29
Jail Personnel	365,000	321,440	43,560
Secretary	29,220	29,220	
Food Service Personnel	50,000	48,474	1,526

Operations:

Cleaning Supplies	40,000	21,028	18,972
Home Incarceration	7,000	1,677	5,323
Food	105,000	86,343	18,657
Food Serving Supplies	3,000		3,000
Diet Contract Services	100	25	75
Building Repair	15,000	64	14,936
Jail Linens	6,000	2,507	3,493
Office Supplies	10,000	7,996	2,004
Prisoner Clothing	3,000	2,970	30
Prisoner Hygiene	6,000	5,592	408
Routine Medical	6,000	487	5,513
Medical Services	35,000	29,805	5,195
Staff Uniforms	3,000	1,562	1,438
Staff Travel	5,000	3,049	1,951
Telephone	6,000	4,006	1,994
Pest Control	800	55	745
Utilities	110,000	81,987	28,013
Other Equipment	35,000	31,135	3,865
Housing Prisoners - Other Counties	4,000	662	3,338
Equipment Repairs	25,000	3,769	21,231

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Juvenile Detention:			
Jail Personnel Salaries	\$ 78,780	\$ 77,078	\$ 1,702
Contracts With Other Counties	7,000	135	6,865
Equipment Repairs	1,000		1,000
Supplies	500		500
Food	15,000	9,473	5,527
Linens	400		400
Office Supplies	500		500
Prisoner Hygiene	500		500
Prisoner Clothing	1,000	600	400
Staff Uniforms	1,000		1,000
Medical Services	7,000	5,368	1,632
Telephone	600	358	242
Utilities	15,000	9,110	5,890
<u>Debt Service</u>			
General Holding Bonds:			
Fiscal Agent Charges	2,000	1,250	750
<u>Administration</u>			
General Services:			
Association Dues	600	550	50
Staff Training	4,000	977	3,023
Contingent Appropriations:			
Reserve for Budget Transfers	462,070		462,070
Fringe Benefits:			
County Contributions-			
Retirement	52,000	38,769	13,231
Social Security	50,000	38,176	11,824
Health Insurance	60,000	46,053	13,947
Worker's Compensation	25,000	18,854	6,146

CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
Total Operating Budget	\$ 1,710,478	\$ 987,983	\$ 722,495
Other Financing Uses:			
(a) Transfers to Public Properties			
Corporation Fund	146,000	142,527	3,473
Total Jail Fund	\$ 1,856,478	\$ 1,130,510	\$ 725,968
 <u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Capital Projects</u>			
Streets and Highways:			
Road Resurfacing	\$ 108,329	\$ 0	\$ 108,329
 <u>STATE GRANT FUND</u>			
<u>Capital Projects</u>			
Waterline Construction	\$ 400,000	\$ 0	\$ 400,000
 <u>WATER DISTRICT FUND</u>			
<u>Debt Service:</u>			
Capital Leases:			
Interest	\$ 174,670	\$ 146,291	\$ 28,379
Total Operating Budget	\$ 174,670	\$ 146,291	\$ 28,379
Other Financing Uses:			
(c) Capital Leases - Principal	83,000	83,000	
Total Water District Fund	\$ 257,670	\$ 229,291	\$ 28,379



CLARK COUNTY  
 COMPARATIVE SCHEDULE OF  
 FINAL BUDGET AND BUDGETED EXPENDITURES  
 Fiscal Year Ended June 30, 1999  
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<b>SPECIAL RESERVE-ROCKWELL PROPERTY FUND</b>			
Economic Development:			
Contribution to Clark County			
Community Foundation	\$ 2,500,000	\$ 2,345,459	\$ 154,541
Engineering Expenses	<u>444,328</u>	<u>4,049</u>	<u>440,279</u>
Total Special Reserve-Rockwell Property Fund	<u>\$ 2,944,328</u>	<u>\$ 2,349,508</u>	<u>\$ 594,820</u>
Total Operating Budget-All Funds	\$ 10,813,632	\$ 7,508,369	\$ 3,305,263
Other Financing Uses:			
(a) Transfers to Public Properties			
Corporation Fund	339,630	336,148	3,482
(b) Kentucky Advance Revenue			
Program-Principal	1,370,331	1,370,330	1
(c) Capital Leases - Principal	<u>83,000</u>	<u>83,000</u>	
<b>TOTAL BUDGET-ALL FUNDS</b>	<u><u>\$ 12,606,593</u></u>	<u><u>\$ 9,297,847</u></u>	<u><u>\$ 3,308,746</u></u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Honorable Drew Graham, Clark County Judge/Executive  
Honorable James B. Allen, Jr., Former Clark County Judge/Executive  
Members of the Clark County Fiscal Court

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Clark County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated March 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Clark County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clark County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Drew Graham, Clark County Judge/Executive  
Honorable James B. Allen, Jr., Former Clark County Judge/Executive  
Members of the Clark County Fiscal Court  
Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of Financial  
Statements Performed In Accordance With Government Auditing Standards  
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
March 17, 2000

**CERTIFICATION OF COMPLIANCE – LOCAL  
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

**CLARK COUNTY FISCAL COURT**

**Fiscal Year Ended June 30, 1999**

**Appendix A**





CERTIFICATION OF COMPLIANCE  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM  
CLARK COUNTY FISCAL COURT

The Clark County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name  
County Judge/Executive



Name  
County Treasurer